

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently Amended) A muffler comprising:  
a muffler body defining an expansion room;  
an upstream pipe, an end portion thereof is opened in the expansion room;  
a downstream pipe, a first an end portion thereof is opened in the expansion room, and a second end portion thereof is opened outside of the expansion room; and  
an opening formed in a side face of the downstream pipe in the expansion room, the opening being formed in an elongated area extending substantially along a main axis of the downstream pipe,  
wherein the end portion of the upstream pipe and the first end portion of the downstream pipe are opened towards the same direction, and  
wherein the opening in the downstream pipe is positioned in an axial direction between the end portion of the upstream pipe and the first end portion of the downstream pipe, and  
wherein the elongated area is directionally stretched in a circumferential direction of the downstream pipe and is evenly distributed in a substantial main axis direction of the downstream pipe.

2. (Canceled)

3. (Original) The muffler of claim 1, wherein the elongated area is a belt-like area.

4. (Original) The muffler of claim 1, wherein the opening comprises a plurality of small holes formed in the elongated area.

5.-6. (Canceled)

7. (Original) The muffler of claim 1, wherein the opening comprises a slit formed in the elongated area.

8. (Original) The muffler of claim 1, wherein the opening has an opening ratio in a range from 20% to 40%.

9. (Canceled)

10. (Original) The muffler of claim 3, wherein the opening has an opening ratio in a range from 20% to 40%.

11. (Original) The muffler of claim 1, wherein the opening has an opening ratio of about 30%.

12. (Canceled)

13. (Original) The muffler of claim 3, wherein the opening has an opening ratio of about 30%.

14. (Original) The muffler of claim 4, wherein the small holes are substantially arranged at regular intervals in a main axis direction of the downstream pipe.

15.-16. (Canceled)

17. (Previously Presented) The muffler of claim 1, wherein the expansion room of the muffler body is partitioned into a first expansion chamber, a second expansion chamber and a third expansion chamber by a first baffle plate and a second baffle plate.